

RESOLUTION NO. 81-20

RESOLUTION ADOPTING THE FOND DU LAC COUNTY BUDGET FOR 2021

WHEREAS, at the October 20, 2020, session of the Fond du Lac County Board, the county executive's proposed 2021 county budget was referred to the Finance, Personnel and Economic Development Committee for review, and

WHEREAS, the committee has reviewed the proposed budget and has recommended revisions.

NOW, THEREFORE, BE IT RESOLVED by the Fond du Lac County Board of Supervisors that the 2021 county budget proposed by the county executive at the October 20, 2020, session be and is hereby adopted as revised by recommendation of the Finance, Personnel and Economic Development Committee.

BE IT FURTHER RESOLVED that the county clerk is hereby directed to levy taxes against the taxable property in Fond du Lac County for each and every appropriation named herein as provided by law and in accordance with resolutions adopted by this board.

BE IT FURTHER RESOLVED that the amount levied for a county library tax, pursuant to Wis. Stat. § 43.64(2), be herewith apportioned against taxable property in those municipalities not exempted under Wis. Stat. § 43.64(2).

BE IT FURTHER RESOLVED that it is the intent of this board that every activity for which money is hereby appropriated be carried out as though each had been authorized by separate resolution and to the extent necessary to carry out the purpose intended.

Dated November 10, 2020

**SUBMITTED BY:
FINANCE, PERSONNEL AND
ECONOMIC DEVELOPMENT COMMITTEE**



Martin S. Ryan



Kenneth W. Depperman



Martin F. Farrell



Brian T. Kolstad



Dean P. Will

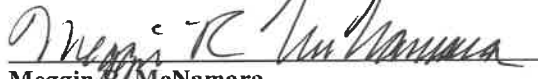
FISCAL NOTE: This resolution authorizes the county clerk to levy in 2020 payable in 2021 the amount of \$47,656,624 against taxable property in Fond du Lac County to support the 2021 Fond du Lac County Budget hereby adopted.

APPROVED BY:



Allen J. Bugchel
COUNTY EXECUTIVE

APPROVED BY:



Meggin R. McNamara
CORPORATION COUNSEL

CERTIFICATION: I hereby certify this to be a true and exact copy of Resolution No. 81-20.

Ayes 21 Nays 0 Abstained Excused 3 Absent 1

X Approved and adopted this 10th day of November 2020.

 Denied this day of .



Lisa Freiberg
COUNTY CLERK

FOND DU LAC COUNTY, WISCONSIN
TOTAL BUDGET SUMMARY
2021 BUDGET
CO EXEC PROPOSED/FPED COMM RECOMMENDED

Description	2021 Co Exec Proposed Budget	2021 County Adopted Budget	Net Change

EXPENDITURES			
GENERAL GOVERNMENT	15,551,223	15,484,233	<66,990>
PUBLIC SAFETY	23,743,376	23,745,606	2,230
HEALTH & HUMAN SERVICES	60,188,494	60,188,494	
PUBLIC WORKS	37,363,622	37,363,622	
CULTURE, RECREATION & EDUC	6,129,336	6,129,336	
CONSERVATION & DEVELOPMENT	3,510,050	3,010,050	<500,000>
DEBT SERVICE	20,032,022	20,032,022	

TOTAL OPERATIONS/MAINT	166,518,123	165,953,363	<564,760>
CONTINGENT FUND	856,090	908,200	52,110
CAPITAL OUTLAY	160,120	160,120	

TOTAL EXPENDITURES	167,534,333	167,021,683	<512,650>
LESS: INTERDEPT EXPENDITURES	19,184,926	19,184,926	

NET EXPENDITURES	148,349,407	147,836,757	<512,650>

REVENUES			
OTHER TAXES	<9,311,405>	<9,298,755>	12,650
INTERGOVERNMENTAL REVENUES	<31,728,660>	<31,728,660>	
LICENSES/PERMITS	<547,830>	<547,830>	
FINES/FORFEITURES	<406,000>	<406,000>	
PUBLIC CHARGES FOR SERVICES	<19,578,985>	<19,578,985>	
INTERGOVT CHARGES-SERVICES	<8,411,522>	<8,411,522>	
OTHER REVENUE	<11,080,482>	<11,080,482>	
OTHER FINANCING SOURCES	<6,183,000>	<5,683,000>	500,000

TOTAL REVENUES	<87,247,884>	<86,735,234>	512,650

LEVY BEFORE CARRYOVER AND GENERAL FUND APPLIED	61,101,523	61,101,523	
CARRYOVER REVENUE	<11,144,899>	<11,144,899>	
GENERAL FUND APPLIED	<2,300,000>	<2,300,000>	

NET COUNTY TAX LEVY CONSUMED	47,656,624	47,656,624	
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ACTUAL COUNTY TAX LEVY	47,656,624	47,656,624	
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EQUALIZED VALUE IN THOUSANDS	8,195,955.7	8,195,955.7	
PROPERTY TAX RATE PER THOUS	5.81465	5.81465	

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2021 BUDGET
EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2021 Budget	Carryover Revenue 2020 to 2021	Recommend Net 2021 Budget
GENERAL GOVERNMENT			
County Board	155,793		155,793
Commission/Committee	11,170		11,170
Clerk of Courts/Jury Comm	2,522,995		2,522,995
Probate Office	302,555		302,555
Family Court Commissioner	407,993		407,993
Morgue/Medical Examiner	913,425	<30,075>	883,350
District Attorney	748,895		748,895
Victim/Witness Program	126,835		126,835
Corporation Counsel	593,755	<45,000>	548,755
County Executive	240,525		240,525
Administration	306,815	<6,200>	300,615
Misc. Nondept Revenue	<233,014>	<3,250,000>	<3,483,014>
Misc. Nondept Expense	400	<200>	200
County Clerk	192,905		192,905
Elections	142,720		142,720
Animal Licenses	6,375		6,375
Human Resources	339,800	<3,000>	336,800
Information Systems Dept	1,731,240		1,731,240
Finance Dept.	2,417,880		2,417,880
County Treasurer	420,690		420,690
Land Information	453,610		453,610
Purchasing			
Risk Management	220,770		220,770
Central Service	110,495		110,495
Telecommunications	238,475	<37,570>	200,905
Government Center	1,441,930	<180,000>	1,261,930
Sheriff Admin Bldg	203,850		203,850
Rolling Meadows Meeting Room	19,350		19,350
Administrative Car Pool	7,655		7,655
Western Avenue Annex	69,420		69,420
Elm Street Property	17,750		17,750
Manis Property	14,400		14,400
Portland St Prop	93,895		93,895
121 Western Ave Prop	7,785		7,785
SENIOR SERVICES-HICKORY	8,886		8,886
Register of Deeds	389,930	<1,500>	388,430
Land Records	166,250		166,250
Central Maintenance	670,030	<20,000>	650,030
TOTAL GENERAL GOVERNMENT	15,484,233	<3,573,545>	11,910,688

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2021 BUDGET
EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2021 Budget	Carryover Revenue 2020 to 2021	Recommend Net 2021 Budget
<hr/>			
PUBLIC SAFETY			
Sheriff	8,904,580	<26,600>	8,877,980
Sheriff Community Service	139,955		139,955
Deputy Reserves	50,465		50,465
SHERIFF IMPOUND-HICKORY	7,086		7,086
Sheriff Canine Trust Fund	50,100	<18,100>	32,000
Jail	8,116,775		8,116,775
Jail Building Maintenance	865,885	<20,000>	845,885
Jail Huber Law/Canteen Fund	5,196	<4,196>	1,000
Dispatch Center	4,516,210		4,516,210
Communication Infrastructure	470,935		470,935
EMPG Emerg Mgmt Plng Grant	144,095	<5,000>	139,095
EPCRA Emergency Planning	111,660		111,660
Ambulance	362,664		362,664
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TOTAL PUBLIC SAFETY	23,745,606	<73,896>	23,671,710
HEALTH & HUMAN SERVICES			
Misc. Social Services	81,448		81,448
Health Department	1,646,315		1,646,315
Dental	659,385		659,385
Inspection Program - Health	359,410	<23,475>	335,935
Tobacco Control	133,165		133,165
WIC	440,451	<18,765>	421,686
Family Support	1,640,180		1,640,180
Senior Services	1,198,424	<117,700>	1,080,724
Veterans Service Office	306,315		306,315
Aging Nutrition	516,301		516,301
Harbor Haven Nrsg/Rehab	10,503,690	<101,265>	10,402,425
Dept. of Community Programs	18,378,476		18,378,476
Dept of Social Services	24,324,934		24,324,934
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TOTAL HEALTH & HUMAN SERVICES	60,188,494	<261,205>	59,927,289
PUBLIC WORKS			
Highway-Special Revenue Fund	14,051,290	<2,631,172>	11,420,118
Highway-Enterprise Fund	19,967,192	<787,610>	19,179,582
Airport	3,266,875	<27,500>	3,239,375
Landfill Operations	78,265		78,265
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TOTAL PUBLIC WORKS	37,363,622	<3,446,282>	33,917,340

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
RECOMMENDED 2021 BUDGET
EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2021 Budget	Carryover Revenue 2020 to 2021	Recommend Net 2021 Budget
CULTURE/RECREATION/EDUCATION			
Library	1,563,577		1,563,577
Parks Admin	346,500		346,500
Waupun Park	38,710		38,710
Columbia Park	34,565		34,565
Riggs County Park	88,715	<40,000>	48,715
Parks-All Other	86,874	<359>	86,515
Recreation Trails	1,213,947		1,213,947
Fairgrounds	587,030		587,030
County Extension Office	567,873		567,873
UW Center-Fond du Lac	343,650		343,650
Rolling Meadows Glf Co Maint	869,080		869,080
Rolling Meadows Glf Co Clubh	388,815		388,815
TOTAL CULTURE/RECREATION/EDUC	6,129,336	<40,359>	6,088,977
CONSERVATION/DEVELOPMENT			
Land/Water Conservation	1,627,920		1,627,920
Environmntl/Stormwater Prog	7,400		7,400
Planning	214,675		214,675
Natural Beauty Council	375		375
County Promotion	822,470		822,470
Environmental Services	198,485		198,485
Non-Metallic Mining Reclam	57,135	<215>	56,920
POWTS Maintenance Prog	81,590		81,590
TOTAL CONSERVATION/DEVELOPMNT	3,010,050	<215>	3,009,835
DEBT SERVICE			
State Trust Fund Loan(2018)			
G.O. Txb1 Prom Notes(2010)			
G.O. Txb1 Rfdng Bonds(2011)	9,616,316	<1,869,783>	7,746,533
G.O. Refunding Bonds (2012)	1,346,094		1,346,094
G.O. Txb1 Prom Notes(2013)	1,814,245	<660,909>	1,153,336
G.O. Promissory Notes(2014)			
G.O. Promissory Notes(2015)			
G.O. Promissory Notes(2016)	1,035,300		1,035,300
G.O. Promissory Notes(2017)	969,250		969,250
G.O. TXBL PROM NOTES(2018)	921,191	<342,615>	578,576
G.O. PROMISSORY NOTES(2018)	1,257,675		1,257,675
G.O. PROMISSORY NOTES(2019)	2,215,550		2,215,550
G.O. PROMISSORY NOTES(2020)	156,946	<20,000>	136,946
G.O. PROMISSORY NOTES(2020)	699,455		699,455
TOTAL DEBT SERVICE	20,032,022	<2,893,307>	17,138,715

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
 RECOMMENDED 2021 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2021 Budget	Carryover Revenue 2020 to 2021	Recommend Net 2021 Budget

CONTINGENT FUND			
Contingent Fund	908,200	<856,090>	52,110
Equipment/Bldg Contingency			

TOTAL CONTINGENT FUNDS	908,200	<856,090>	52,110
CAPITAL OUTLAY			
County-Wide Capital Outlay	155,000		155,000
Landfill Development	5,120		5,120
Capital Proj Fund-Hwy Garage			

TOTAL CAPITAL OUTLAY	160,120		160,120

TOTAL APPROP DEPT EXPENDITURE	167,021,683	<11,144,899>	155,876,784
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FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2021 BUDGET
REVENUES

Description	2021 Budgeted Revenues

GENERAL GOVERNMENT	
County Board	<100>
Clerk of Courts/Jury Comm	<1,056,300>
Probate Office	<53,000>
Family Court Commissioner	<34,500>
Morgue/Medical Examiner	<617,435>
District Attorney	<78,900>
Victim/Witness Program	<57,075>
Corporation Counsel	<34,000>
Administration	
Misc. Nondept Revenue	<7,970,266>
County Clerk	<29,795>
Elections	<47,600>
Animal Licenses	<6,375>
Human Resources	
Information Systems Dept	<459,440>
Finance Dept.	<1,000>
County Treasurer	<108,625>
Land Information	<350>
Central Service	<2,750>
Telecommunications	<200,905>
Government Center	<428,825>
Rolling Meadows Meeting Room	<9,000>
Portland St Prop	<4,645>
SENIOR SERVICES-HICKORY	
Register of Deeds	<641,000>
Land Records	<166,250>

TOTAL GENERAL GOVERNMENT	<12,045,586>
 PUBLIC SAFETY	
Sheriff	<584,525>
Sheriff Community Service	<30,000>
Deputy Reserves	<50,465>
SHERIFF IMPOUND-HICKORY	
Sheriff Canine Trust Fund	<1,000>
Jail	<1,788,175>
Jail Building Maintenance	<125,000>
Jail Huber Law/Canteen Fund	<32,000>
Dispatch Center	<1,900>
Communication Infrastructure	<118,560>
EMPG Emerg Mgmt Plng Grant	<74,125>
EPCRA Emergency Planning	<42,370>

TOTAL PUBLIC SAFETY	<3,210,784>

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMT COMM
RECOMMENDED 2021 BUDGET
REVENUES

Description	2021 Budgeted Revenues

HEALTH & HUMAN SERVICES	
Health Department	<303,500>
Dental	<398,800>
Inspection Program - Health	<309,500>
Tobacco Control	<133,165>
WIC	<421,686>
Family Support	<1,355,918>
Senior Services	<1,020,024>
Veterans Service Office	<15,000>
Aging Nutrition	<514,801>
Harbor Haven Nrsg/Rehab	<9,282,745>
Dept. of Community Programs	<12,324,759>
Dept of Social Services	<14,434,041>

TOTAL HEALTH & HUMAN SERVICES	<40,513,939>
PUBLIC WORKS	
Highway-Special Revenue Fund	<9,294,760>
Highway-Enterprise Fund	<4,563,910>
Airport	<2,973,000>

TOTAL PUBLIC WORKS	<16,841,670>
CULTURE/RECREATION/EDUCATION	
Parks Admin	<37,450>
Waupun Park	<46,600>
Columbia Park	<88,960>
Riggs County Park	<40,000>
Parks-All Other	<61,720>
Recreation Trails	<473,520>
Faingrounds	<288,620>
County Extension Office	<37,985>
UW Center-Fond du Lac	<1,000>
Rolling Meadows Glf Course	<1,248,895>
Rolling Meadows Glf Co Clubh	< >

TOTAL CULTURE/RECREATION/EDUC	<2,324,750>

FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
RECOMMENDED 2021 BUDGET
REVENUES

Description	2021 Budgeted Revenues

CONSERVATION/DEVELOPMENT	
Land/Water Conservation	<1,091,760>
Environmntl/Stormwater Prog	
Planning	<15,400>
County Promotion	<805,270>
Environmental Services	<109,000>
Non-Metallic Mining Reclam	<56,920>
POWTS Maintenance Prog	<81,590>

TOTAL CONSERVATION/DEVELOPMNT	<2,159,940>
DEBT SERVICE	
State Trust Fund Loan(2018)	
G.O. Txble Prom Notes(2010)	
G.O. Txble Prom Notes(2010)	
G.O. Txbl Rfdng Bonds(2011)	<7,746,533>
G.O. Refunding Bonds(2012)	
G.O. Promissory Notes(2013)	
G.O. Txble Prom Notes(2013)	<1,153,336>
G.O. Promissory Notes(2014)	
G.O. Promissory Notes(2015)	
G.O. Promissory Notes(2016)	
G.O. Promissory Notes(2017)	
G.O. TXBL PROM NOTES(2018)	<578,576>
G.O. PROMISSORY NOTES(2018)	
G.O. Promissory Notes (2019)	
G.O. PROMISSORY NOTES(2020)	
G.O. PROMISSORY NOTES(2020)	

TOTAL DEBT SERVICE	<9,478,445>
CONTINGENT FUND	
CAPITAL OUTLAY	
County-Wide Capital Outlay	<155,000>
Equipment/Bldg Contingency	
Landfill Development	<5,120>
Capital Proj Fund-Hwy Garage	

TOTAL CAPITAL OUTLAY	<160,120>

TOTAL APPROP DEPT REVENUES	<86,735,234>
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FOND DU LAC COUNTY, WISCONSIN
DETAIL OF PROPOSED CHANGES AND RECOMMENDED FUTURE BUDGET ADJUSTMENTS
MADE BY THE FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT (FPED) COMMITTEE
TO THE COUNTY EXECUTIVE'S 2021 PROPOSED BUDGET

PAGE	DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNTY EXECUTIVE'S PROPOSED 2021 BUDGET	11/05/2020 FPED COMM CHNGS RECOMMENDED 2021 BUDGET	NET CHANGE
	GENERAL GOVERNMENT					
A-1	COUNTY BOARD	1101.41221	County Sales Tax	(12,650)	-	12,650
		1101.91120	Computer Hardware	12,650	-	(12,650)
A-31	MISC NONDEPT REVENUE	1404.49910	Proceeds-Longer Term Debt	(3,448,240)	(2,948,240)	500,000
A-32		1404.98075	Future Bdgt Adj-Travel Train	(150,000)	(200,000)	(50,000)
A-53	INFORMATION SYSTEMS DEPT	1431.52111.E24	Infor Systems Director	119,145	111,190	(7,955)
		1431.52140	Supplemental Pay	4,160	8,320	4,160
		1431.61101	Social Security (FICA)	55,340	55,050	(290)
		1431.61103	Retirement (Employer)	48,300	48,045	(255)
	PUBLIC SAFETY					
B-6	SHERIFF	2101.52111.E59	Sheriff's Office Manager	59,650	61,600	1,950
		2101.61101	Social Security (FICA)	383,560	383,710	150
		2101.61107	Retirement (Employer)	572,715	572,845	130
	CONSERVATION/DEVELOPMENT					
F-15	COUNTY PROMOTION/ECON DEVELOPMENT	2653.73360.745	Roof Repair/Main Home	500,000	-	(500,000)
	CONTINGENT FUND					
H-1	CONTINGENCY	2995.98050	Contingency-Salary/Fringe	856,090	908,200	52,110
	TOTAL NET CHANGES TO GROSS TAX LEVY					-
	COUNTY EXECUTIVE PROPOSED GROSS TAX LEVY					47,656,624
	FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMM RECOMMENDED GROSS TAX LEVY					\$ 47,656,624
	2020 EQUALIZED VALUE IN THOUSANDS					\$ 8,195,955.7
	RECOMMENDED COMPOSITE PROPERTY TAX RATE PER THOUSAND					\$ 5.814651

**FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMMITTEE
RECOMMENDED 2021 BUDGET
SUMMARY AND GENERAL INFORMATION**

2021 BUDGET RECOMMENDED NET EXPENDITURES	\$ 167,021,683
LESS: INTERDEPT EXPENDITURES	(19,184,926)
2021 BUDGET RECOMMENDED REVENUES	(86,735,234)
2021 BUDGET CARRYOVER REVENUE	(11,144,899)
GENERAL FUND APPLIED	<u>(2,300,000)</u>
2021 NET COUNTY TAX LEVY	<u>\$ 47,656,624</u>
2020 EQUALIZED VALUE	<u>\$ 8,195,955,700</u>
2021 NET COUNTY TAX LEVY	\$ 47,656,624
2020 NET COUNTY TAX LEVY	<u>45,957,200</u>
NET INCREASE	<u>\$ 1,699,424</u>

COMPARISON WITH PAST COMPOSITE TAX RATES

2021 County Tax Rate	\$ 5.815	per thousand of equalized value
2020 County Tax Rate	\$ 5.879	per thousand of equalized value
2019 County Tax Rate	\$ 5.938	per thousand of equalized value
2018 County Tax Rate	\$ 6.073	per thousand of equalized value
2017 County Tax Rate	\$ 6.100	per thousand of equalized value
2016 County Tax Rate	\$ 6.108	per thousand of equalized value
2015 County Tax Rate	\$ 6.117	per thousand of equalized value
2014 County Tax Rate	\$ 6.051	per thousand of equalized value
2013 County Tax Rate	\$ 5.902	per thousand of equalized value
2012 County Tax Rate	\$ 5.685	per thousand of equalized value
2011 County Tax Rate	\$ 5.548	per thousand of equalized value
2010 County Tax Rate	\$ 5.224	per thousand of equalized value
2009 County Tax Rate	\$ 5.027	per thousand of equalized value
2008 County Tax Rate	\$ 4.983	per thousand of equalized value
2007 County Tax Rate	\$ 4.983	per thousand of equalized value
2006 County Tax Rate	\$ 5.101	per thousand of equalized value
2005 County Tax Rate	\$ 5.098	per thousand of equalized value
2004 County Tax Rate	\$ 5.098	per thousand of equalized value
2003 County Tax Rate	\$ 4.943	per thousand of equalized value
2002 County Tax Rate	\$ 4.734	per thousand of equalized value
2001 County Tax Rate	\$ 4.496	per thousand of equalized value
2000 County Tax Rate	\$ 4.363	per thousand of equalized value



VOTE RESULTS: Passed By Majority Vote

AYE: 21 NAY: 0 ABSTAIN: 0 ABSENT: 4

FARRELL	Yes
G. WILL	Yes
MADIGAN	Yes
M. WILL	Yes
EVERSON	EXCUSED
BEER	EXCUSED
KAUFMAN	Yes
SIMON	EXCUSED
DORNBROOK	Yes
DEPPERMAN	Yes
ABEL	Yes
STENZ	Yes
RICKERT	Yes

GIESE	Yes
FENRICK	Yes
HILLS	ABSENT
MYRECHUCK	Yes
KITCHEN	Yes
ZORN	Yes
ALDRICH	Yes
D. WILL	Second Motion Yes
KOLSTAD	Motion Yes
RYAN	Yes
HAYES	Yes
WALK	Yes